

Annual Urban Renewal Report, Fiscal Year 2015 - 2016

Levy Authority Summary

Local Government Name: WEST UNION
Local Government Number: 33G322

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
WEST UNION IND URBAN RENEWAL	33002	8
WEST UNION COMM URBAN RENEWAL	33003	8
WEST UNION UNION RIDGE URBAN RENEWAL	33008	1
WEST UNION NORTH PARK HEIGHTS URBAN RENEWAL	33010	1
WEST UNION GUNDERSEN CLINIC URBAN RENEWAL	33013	1

TIF Debt Outstanding: 1,314,636

TIF Sp. Rev. Fund Cash Balance as of 07-01-2015:	227,604	19,720	Amount of 07-01-2015 Cash Balance Restricted for LMI
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TIF Revenue:	62,544
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	62,544

Rebate Expenditures:	48,320
Non-Rebate Expenditures:	10,424
Returned to County Treasurer:	0
Total Expenditures:	58,744

TIF Sp. Rev. Fund Cash Balance as of 06-30-2016:	231,404	0	Amount of 06-30-2016 Cash Balance Restricted for LMI
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**Year-End Outstanding TIF
Obligations, Net of TIF Special
Revenue Fund Balance: 1,024,488**

Urban Renewal Area Data Collection

Local Government Name: WEST UNION (33G322)
 Urban Renewal Area: WEST UNION IND URBAN RENEWAL
 UR Area Number: 33002
 UR Area Creation Date: 09/1991

UR Area Purpose: To contribute to a diversified, well-balanced local economy by creating job opportunities and strengthening the property tax base. To assist in providing land for new and expanded industrial development.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION UR IND TIF INCREM	33114	33115	0
WEST UNION CITY AG/NORTH FAYETTE SCH/WEST UNION UR IND TIF INCREM	33116	33117	0
UNION TWP/NORTH FAYETTE SCH/WEST UNION UR IND TIF INCREM	33118	33119	0
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION BAUMLER IMPLEMENT UR TIF INCREM	33181	33182	918,200
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION GARVIN & MOSER UR TIF INCREM	33185	33186	0
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION STONEY BROOK APTS. UR TIF INCREM	33191	33192	79,810
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION STONEY BROOK ESTATES/UR IND TIF INCREM.	33203	33204	316,560
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION UNITED DAIRY/UR IND TIF INCREM.	33207	33208	53,010

Urban Renewal Area Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	872,110	1,588,700	4,768,200	4,041,300	0	0	11,270,310	0	11,270,310
Taxable	389,853	885,419	4,291,380	3,637,170	0	0	9,203,822	0	9,203,822
Homestead Credits									3

TIF Sp. Rev. Fund Cash Balance as of 07-01-2015: **227,604** **19,720** **Amount of 07-01-2015 Cash Balance Restricted for LMI**

TIF Revenue: 42,196
 TIF Sp. Revenue Fund Interest: 0
 Property Tax Replacement Claims: 0
 Asset Sales & Loan Repayments: 0
Total Revenue: 42,196

Rebate Expenditures: 27,230
 Non-Rebate Expenditures: 0
 Returned to County Treasurer: 0
Total Expenditures: 27,230

TIF Sp. Rev. Fund Cash Balance as of 06-30-2016: **242,570** **0** **Amount of 06-30-2016 Cash Balance Restricted for LMI**

Projects For WEST UNION IND URBAN RENEWAL

Stoney Brook Apartments

Description:	Assisted living apartment
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	No

Stoney Brook Estates

Description:	Nine additional assisted living apartments
Classification:	Commercial - apartment/condos (residential use, classified commercial)
Physically Complete:	Yes
Payments Complete:	No

United Dairy systems, Inc.

Description:	Build 64' by 56' warehouse
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Baumler Implements #2

Description:	Buils 120 by 94 foot Warehouse
Classification:	Commercial - warehouses and distribution facilities
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For WEST UNION IND URBAN RENEWAL

Stoney Brook Apartment Rebate

Debt/Obligation Type:	Rebates
Principal:	135,075
Interest:	0
Total:	135,075
Annual Appropriation?:	Yes
Date Incurred:	12/01/2010
FY of Last Payment:	2020

Stoney Brook Estates Rebate

Debt/Obligation Type:	Rebates
Principal:	206,697
Interest:	0
Total:	206,697
Annual Appropriation?:	Yes
Date Incurred:	12/01/2009
FY of Last Payment:	2023

United Dairy Rebate

Debt/Obligation Type:	Rebates
Principal:	12,111
Interest:	0
Total:	12,111
Annual Appropriation?:	Yes
Date Incurred:	08/01/2011
FY of Last Payment:	2023

Baumler Implements #2

Debt/Obligation Type:	Rebates
Principal:	107,804
Interest:	0
Total:	107,804
Annual Appropriation?:	Yes
Date Incurred:	03/18/2013
FY of Last Payment:	2022

Rebates For WEST UNION IND URBAN RENEWAL

705 S. Pine Street West Union, Iowa 52175

TIF Expenditure Amount:	1,962
Rebate Paid To:	Garvin & Moser LLC
Tied To Debt:	Stoney Brook Apartment Rebate
Tied To Project:	Stoney Brook Apartments
Projected Final FY of Rebate:	2020

705 S. Pine Street West Union, Iowa 52175

TIF Expenditure Amount:	10,361
Rebate Paid To:	Garvin & Moser LLC
Tied To Debt:	Stoney Brook Estates Rebate
Tied To Project:	Stoney Brook Estates
Projected Final FY of Rebate:	2023

210 North Industrial Parkway West Union, Iowa 52175

TIF Expenditure Amount:	964
Rebate Paid To:	United Dairy Systems, Inc.
Tied To Debt:	United Dairy Rebate
Tied To Project:	United Dairy systems, Inc.
Projected Final FY of Rebate:	2023

1306 Highway 150 South West Union

TIF Expenditure Amount:	13,943
Rebate Paid To:	Baumler Implements
Tied To Debt:	Baumler Implements #2
Tied To Project:	Baumler Implements #2
Projected Final FY of Rebate:	2022

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Sum of Private Investment Made Within This Urban Renewal Area
during FY 2016

TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION IND URBAN RENEWAL (33002)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION UR IND TIF INCREM
TIF Taxing District Inc. Number:	33115
TIF Taxing District Base Year:	1990
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	09/1991
Blighted	09/1991
Economic Development	12/1991

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	294,990	3,515,380	4,041,300	0	0	7,851,670	0	7,851,670
Taxable	0	164,407	3,163,842	3,637,170	0	0	6,965,419	0	6,965,419
Homestead Credits									3

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	1,438,120	6,413,550	0	6,413,550	210,132

FY 2016 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION IND URBAN RENEWAL (33002)
TIF Taxing District Name:	WEST UNION CITY AG/NORTH FAYETTE SCH/WEST UNION UR IND TIF INCREM
TIF Taxing District Inc. Number:	33117
TIF Taxing District Base Year:	1990
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	479,850	0	0	0	0	0	479,850	0	479,850
Taxable	214,505	0	0	0	0	0	214,505	0	214,505
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	200,310	214,505	0	214,505	4,987

FY 2016 TIF Revenue Received: 0

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TIF Taxing District Data Collection

Local Government Name: WEST UNION (33G322)
 Urban Renewal Area: WEST UNION IND URBAN RENEWAL (33002)
 TIF Taxing District Name: UNION TWP/NORTH FAYETTE SCH/WEST UNION UR IND TIF INCREM
 TIF Taxing District Inc. Number: 33119

TIF Taxing District Base Year:	1990	UR Designation	
FY TIF Revenue First Received:		Slum	No
Subject to a Statutory end date?	No	Blighted	No
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	392,260	0	0	0	0	0	392,260	0	392,260
Taxable	175,348	0	0	0	0	0	175,348	0	175,348
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	83,670	175,348	0	175,348	4,249

FY 2016 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: WEST UNION (33G322)
 Urban Renewal Area: WEST UNION IND URBAN RENEWAL (33002)
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION BAUMLER
 IMPLEMENT UR TIF INCREM
 TIF Taxing District Inc. Number: 33182

TIF Taxing District Base Year:	2006	UR Designation	
FY TIF Revenue First Received:	2014	Slum	No
Subject to a Statutory end date?	Yes	Blighted	No
Fiscal year this TIF Taxing District statutorily ends:	2024	Economic Development	03/2013

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,070,610	0	0	0	1,070,610	0	1,070,610
Taxable	0	0	963,549	0	0	0	963,549	0	963,549
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	152,410	918,200	918,200	0	0

FY 2016 TIF Revenue Received: 28,116

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TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION IND URBAN RENEWAL (33002)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION GARVIN & MOSER
UR TIF INCREM	
TIF Taxing District Inc. Number:	33186
TIF Taxing District Base Year:	2006
FY TIF Revenue First Received:	2008
Subject to a Statutory end date?	Yes
Fiscal year this TIF Taxing District statutorily ends:	2013

UR Designation	
Slum	No
Blighted	No
Economic Development	08/2007

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	438,280	0	0	0	0

FY 2016 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION IND URBAN RENEWAL (33002)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION STONEY BROOK
APTS. UR TIF INCREM	
TIF Taxing District Inc. Number:	33192
TIF Taxing District Base Year:	2007
FY TIF Revenue First Received:	2012
Subject to a Statutory end date?	Yes
Fiscal year this TIF Taxing District statutorily ends:	2020

UR Designation	
Slum	No
Blighted	No
Economic Development	07/2020

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	143,200	0	0	0	0	143,200	0	143,200
Taxable	0	79,810	0	0	0	0	79,810	0	79,810
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	34,120	79,810	79,810	0	0

FY 2016 TIF Revenue Received: 2,616

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TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION IND URBAN RENEWAL (33002)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION STONEY BROOK ESTATES/UR IND TIF INCREM.
TIF Taxing District Inc. Number:	33204
TIF Taxing District Base Year:	2011
FY TIF Revenue First Received:	2010
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	1,150,510	0	0	0	0	1,150,510	0	1,150,510
Taxable	0	641,202	0	0	0	0	641,202	0	641,202
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	833,950	316,560	316,560	0	0

FY 2016 TIF Revenue Received: 10,362

TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION IND URBAN RENEWAL (33002)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION UNITED DAIRY/UR IND TIF INCREM.
TIF Taxing District Inc. Number:	33208
TIF Taxing District Base Year:	2011
FY TIF Revenue First Received:	2013
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	182,210	0	0	0	182,210	0	182,210
Taxable	0	0	163,989	0	0	0	163,989	0	163,989
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	129,200	53,010	53,010	0	0

FY 2016 TIF Revenue Received: 1,102

Urban Renewal Area Data Collection

Local Government Name: WEST UNION (33G322)
 Urban Renewal Area: WEST UNION COMM URBAN RENEWAL
 UR Area Number: 33003

UR Area Creation Date: 08/1992

UR Area Purpose: To contribute to a diversified, well-balanced local economy by creating job opportunities and strengthening the property tax base. To assist in providing land for new and expanded industrial development.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION UR COMM TIF INCREM	33132	33133	0
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION JENSEN 2ND ADD UR TIF INCREM	33179	33180	0
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION UR COMM 2007 AMD TIF INCREM	33187	33188	0
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION DAIRY QUEEN UR TIF INCREM	33189	33190	102,280
WEST UNION CITY/NORTH FAYETTE SCH/NORTH FAYETTE FITNESS/UR COMM TIF INCREM.	33199	33200	7,380
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION DOWNTOWN STREET/UR COMM TIF INCREM.	33201	33202	0
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION DENTAL ASSOC./UR COMM TIF INCREM.	33215	33216	240,984
WEST UNION CITY/NORTH FAYETTE SCH/APPLIANCE PLUS/UR COMM TIF INCREM.	33217	33218	198,140

Urban Renewal Area Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	5,238,400	7,639,710	0	0	-9,260	12,868,850	0	12,868,850
Taxable	0	2,919,556	6,875,739	0	0	-9,260	9,786,035	0	9,786,035
Homestead Credits									21

TIF Sp. Rev. Fund Cash Balance as of 07-01-2015: **0** **0** **Amount of 07-01-2015 Cash Balance Restricted for LMI**

TIF Revenue: 12,377
 TIF Sp. Revenue Fund Interest: 0
 Property Tax Replacement Claims: 0
 Asset Sales & Loan Repayments: 0
Total Revenue: 12,377

Rebate Expenditures: 12,537
 Non-Rebate Expenditures: 10,424
 Returned to County Treasurer: 0
Total Expenditures: 22,961

TIF Sp. Rev. Fund Cash Balance as of 06-30-2016: **-10,584** **0** **Amount of 06-30-2016 Cash Balance Restricted for LMI**

Projects For WEST UNION COMM URBAN RENEWAL

Dairy Queen

Description:	Restaurant
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

North Fayette Fitness

Description:	Fitness Center
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

WU Downtown Street

Description:	Sewer and Water Projects
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

West Union Dental Clinic

Description:	Dental Clinic
Classification:	Commercial-Medical
Physically Complete:	Yes
Payments Complete:	No

Appliance Plus

Description:	U.S. Cellular Center
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

Casey's General Store

Description:	Gas Station - Convenience Store
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

West Union Downtown Street/UR Comm TIF

Description:	West Union Downtown
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For WEST UNION COMM URBAN RENEWAL

North Fayette Fitness Rebate

Debt/Obligation Type:	Rebates
Principal:	12,307
Interest:	0
Total:	12,307
Annual Appropriation?:	Yes
Date Incurred:	06/20/2011
FY of Last Payment:	2023

Dairy Queen Rebate

Debt/Obligation Type:	Rebates
Principal:	385,241
Interest:	0
Total:	385,241
Annual Appropriation?:	No
Date Incurred:	10/06/2008
FY of Last Payment:	2020

West Union Dental Clinic

Debt/Obligation Type:	Rebates
Principal:	56,369
Interest:	0
Total:	56,369
Annual Appropriation?:	Yes
Date Incurred:	09/03/2013
FY of Last Payment:	2020

Appliance Plus

Debt/Obligation Type:	Rebates
Principal:	16,509
Interest:	0
Total:	16,509
Annual Appropriation?:	Yes
Date Incurred:	09/03/2013
FY of Last Payment:	2020

Casey's General Store

Debt/Obligation Type:	Rebates
Principal:	160,000
Interest:	0
Total:	160,000
Annual Appropriation?:	No
Date Incurred:	05/05/2014
FY of Last Payment:	2026

Non-Rebates For WEST UNION COMM URBAN RENEWAL

TIF Expenditure Amount:	10,424
Tied To Debt:	Casey's General Store
Tied To Project:	Casey's General Store

Rebates For WEST UNION COMM URBAN RENEWAL

313 Highway 150 North West Union, Iowa 52175

TIF Expenditure Amount:	131
Rebate Paid To:	Joshua & Nedra Blietz
Tied To Debt:	North Fayette Fitness Rebate
Tied To Project:	North Fayette Fitness
Projected Final FY of Rebate:	2023

210 Bradford Street West Union, Iowa 52175

TIF Expenditure Amount:	2,284
Rebate Paid To:	Merle Lahey
Tied To Debt:	Dairy Queen Rebate
Tied To Project:	Dairy Queen
Projected Final FY of Rebate:	2020

113 E. Bradford Street West Union, Ia

TIF Expenditure Amount:	4,491
Rebate Paid To:	Appliance Plus Oelwein, Ia
Tied To Debt:	Appliance Plus
Tied To Project:	Appliance Plus
Projected Final FY of Rebate:	2020

100 E. Bradford Street West Union, Ia

TIF Expenditure Amount:	5,631
Rebate Paid To:	West Union Dental
Tied To Debt:	West Union Dental Clinic
Tied To Project:	West Union Dental Clinic
Projected Final FY of Rebate:	2020

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Sum of Private Investment Made Within This Urban Renewal Area
during FY 2016

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TIF Taxing District Data Collection

Local Government Name: WEST UNION (33G322)
 Urban Renewal Area: WEST UNION COMM URBAN RENEWAL (33003)
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION UR COMM TIF INCREM
 TIF Taxing District Inc. Number: 33133
 TIF Taxing District Base Year: 1991
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	535,630	0	0	0	535,630	0	535,630
Taxable	0	0	482,067	0	0	0	482,067	0	482,067
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	69,910	465,720	0	465,720	15,259

FY 2016 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: WEST UNION (33G322)
 Urban Renewal Area: WEST UNION COMM URBAN RENEWAL (33003)
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION JENSEN 2ND ADD UR TIF INCREM
 TIF Taxing District Inc. Number: 33180
 TIF Taxing District Base Year: 2006
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,577,940	0	0	0	0	3,577,940	0	3,577,940
Taxable	0	1,994,124	0	0	0	0	1,994,124	0	1,994,124
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	5,540	1,994,124	0	1,994,124	65,335

FY 2016 TIF Revenue Received: 0

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TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION COMM URBAN RENEWAL (33003)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION UR COMM 2007 AMD
TIF INCREM	
TIF Taxing District Inc. Number:	33188
TIF Taxing District Base Year:	2007
FY TIF Revenue First Received:	
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	628,960	0	0	0	628,960	0	628,960
Taxable	0	0	566,064	0	0	0	566,064	0	566,064
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	720,260	0	0	0	0

FY 2016 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION COMM URBAN RENEWAL (33003)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION DAIRY QUEEN UR
TIF INCREM	
TIF Taxing District Inc. Number:	33190
TIF Taxing District Base Year:	2007
FY TIF Revenue First Received:	2012
Subject to a Statutory end date?	Yes
Fiscal year this TIF Taxing District statutorily ends:	2020

UR Designation	
Slum	07/1992
Blighted	07/1992
Economic Development	07/1992

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	219,940	0	0	0	219,940	0	219,940
Taxable	0	0	197,946	0	0	0	197,946	0	197,946
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	117,660	102,280	102,280	0	0

FY 2016 TIF Revenue Received: 2,285

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TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION COMM URBAN RENEWAL (33003)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/NORTH FAYETTE FITNESS/UR COMM TIF INCREM.
TIF Taxing District Inc. Number:	33200
TIF Taxing District Base Year:	2011
FY TIF Revenue First Received:	2013
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	105,900	0	0	0	105,900	0	105,900
Taxable	0	0	95,310	0	0	0	95,310	0	95,310
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	98,520	7,380	7,380	0	0

FY 2016 TIF Revenue Received: 150

TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION COMM URBAN RENEWAL (33003)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION DOWNTOWN STREET/UR COMM TIF INCREM.
TIF Taxing District Inc. Number:	33202
TIF Taxing District Base Year:	2011
FY TIF Revenue First Received:	2014
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	1,660,460	5,654,270	0	0	-9,260	7,305,470	0	7,305,470
Taxable	0	925,432	5,088,843	0	0	-9,260	6,005,015	0	6,005,015
Homestead Credits									21

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	7,680,620	0	0	0	0

FY 2016 TIF Revenue Received: 0

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TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION COMM URBAN RENEWAL (33003)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION DENTAL ASSOC./UR COMM TIF INCREM.
TIF Taxing District Inc. Number:	33216
TIF Taxing District Base Year:	2013
FY TIF Revenue First Received:	2015
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	267,760	0	0	0	267,760	0	267,760
Taxable	0	0	240,984	0	0	0	240,984	0	240,984
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	15,800	240,984	240,984	0	0

FY 2016 TIF Revenue Received: 5,452

TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION COMM URBAN RENEWAL (33003)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/APPLIANCE PLUS/UR COMM TIF INCREM.
TIF Taxing District Inc. Number:	33218
TIF Taxing District Base Year:	2013
FY TIF Revenue First Received:	2015
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	227,250	0	0	0	227,250	0	227,250
Taxable	0	0	204,525	0	0	0	204,525	0	204,525
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	29,110	198,140	198,140	0	0

FY 2016 TIF Revenue Received: 4,490

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Urban Renewal Area Data Collection

Local Government Name: WEST UNION (33G322)
 Urban Renewal Area: WEST UNION UNION RIDGE URBAN RENEWAL
 UR Area Number: 33008

UR Area Creation Date: 07/2001

UR Area Purpose: Residential Subdivision

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
WEST UNION CITY/NORTH FAYETTE SCH/UNION RIDGE UR TIF INCREM	33163	33164	0

Urban Renewal Area Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	4,011,810	0	0	0	0	4,011,810	0	4,011,810
Taxable	0	2,235,925	0	0	0	0	2,235,925	0	2,235,925
Homestead Credits									11

**TIF Sp. Rev. Fund Cash Balance
as of 07-01-2015:**

0

0

**Amount of 07-01-2015 Cash Balance
Restricted for LMI**

TIF Revenue: 0
 TIF Sp. Revenue Fund Interest: 0
 Property Tax Replacement Claims: 0
 Asset Sales & Loan Repayments: 0
Total Revenue: 0

Rebate Expenditures: 0
 Non-Rebate Expenditures: 0
 Returned to County Treasurer: 0
Total Expenditures: 0

**TIF Sp. Rev. Fund Cash Balance
as of 06-30-2016:**

0

0

**Amount of 06-30-2016 Cash Balance
Restricted for LMI**

Rebates For WEST UNION UNION RIDGE URBAN RENEWAL

Union Ridge Development

TIF Expenditure Amount:	0
Rebate Paid To:	Northern Ag Sefvices C/O Randy Osmundson
Projected Final FY of Rebate:	2013

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Sum of Private Investment Made Within This Urban Renewal Area
during FY 2016

TIF Taxing District Data Collection

Local Government Name: WEST UNION (33G322)
 Urban Renewal Area: WEST UNION UNION RIDGE URBAN RENEWAL (33008)
 TIF Taxing District Name: WEST UNION CITY/NORTH FAYETTE SCH/UNION RIDGE UR TIF INCREM
 TIF Taxing District Inc. Number: 33164

TIF Taxing District Base Year: 2000
 FY TIF Revenue First Received: 2003
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	4,011,810	0	0	0	0	4,011,810	0	4,011,810
Taxable	0	2,235,925	0	0	0	0	2,235,925	0	2,235,925
Homestead Credits									11

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	12,000	2,235,925	0	2,235,925	73,257

FY 2016 TIF Revenue Received: 0

♣ Annual Urban Renewal Report, Fiscal Year 2015 - 2016

Urban Renewal Area Data Collection

Local Government Name: WEST UNION (33G322)
 Urban Renewal Area: WEST UNION NORTH PARK HEIGHTS URBAN RENEWAL
 UR Area Number: 33010

UR Area Creation Date: 07/2001

UR Area Purpose: Promote new residential development.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
WEST UNION CITY/NORTH FAYETTE SHC/WEST UNION N PARK HEIGHTS UR TIF INCREM	33153	33154	0

Urban Renewal Area Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,356,080	0	0	0	-1,852	2,354,228	0	2,354,228
Taxable	0	1,313,124	0	0	0	-1,852	1,311,272	0	1,311,272
Homestead Credits									10

TIF Sp. Rev. Fund Cash Balance as of 07-01-2015: 0 0 **Amount of 07-01-2015 Cash Balance Restricted for LMI**

TIF Revenue: 0
 TIF Sp. Revenue Fund Interest: 0
 Property Tax Replacement Claims 0
 Asset Sales & Loan Repayments: 0
Total Revenue: 0

Rebate Expenditures: 0
 Non-Rebate Expenditures: 0
 Returned to County Treasurer: 0
Total Expenditures: 0

TIF Sp. Rev. Fund Cash Balance as of 06-30-2016: 0 0 **Amount of 06-30-2016 Cash Balance Restricted for LMI**

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Sum of Private Investment Made Within This Urban Renewal Area
during FY 2016

TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION NORTH PARK HEIGHTS URBAN RENEWAL (33010)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SHC/WEST UNION N PARK HEIGHTS UR
TIF INCREM	
TIF Taxing District Inc. Number:	33154
TIF Taxing District Base Year:	2000
FY TIF Revenue First Received:	2003
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	2,356,080	0	0	0	-1,852	2,354,228	0	2,354,228
Taxable	0	1,313,124	0	0	0	-1,852	1,311,272	0	1,311,272
Homestead Credits									10

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	21,470	1,311,272	0	1,311,272	42,962

FY 2016 TIF Revenue Received: 0

Urban Renewal Area Data Collection

Local Government Name: WEST UNION (33G322)
 Urban Renewal Area: WEST UNION GUNDERSEN CLINIC URBAN RENEWAL
 UR Area Number: 33013

UR Area Creation Date: 09/2007

UR Area Purpose: The development and redevelopment of the Gunderson Lutheran Medical Clinic utilizing TIF revenues.

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION GUNDERSEN CLINIC UR TIF INCREM	33183	33184	263,040

Urban Renewal Area Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	914,370	0	0	0	914,370	0	914,370
Taxable	0	0	822,933	0	0	0	822,933	0	822,933
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2015: 0 0 **Amount of 07-01-2015 Cash Balance Restricted for LMI**

TIF Revenue: 7,971
 TIF Sp. Revenue Fund Interest: 0
 Property Tax Replacement Claims: 0
 Asset Sales & Loan Repayments: 0
Total Revenue: 7,971

Rebate Expenditures: 8,553
 Non-Rebate Expenditures: 0
 Returned to County Treasurer: 0
Total Expenditures: 8,553

TIF Sp. Rev. Fund Cash Balance as of 06-30-2016: -582 0 **Amount of 06-30-2016 Cash Balance Restricted for LMI**

Projects For WEST UNION GUNDERSEN CLINIC URBAN RENEWAL

Gunderson Clinic

Description:	Build medical clinic
Classification:	Commercial-Medical
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For WEST UNION GUNDERSEN CLINIC URBAN RENEWAL

Gunderson Lutheran Rebate

Debt/Obligation Type:	Rebates
Principal:	222,523
Interest:	0
Total:	222,523
Annual Appropriation?:	Yes
Date Incurred:	10/11/2007
FY of Last Payment:	2024

Rebates For WEST UNION GUNDERSEN CLINIC URBAN RENEWAL

110 Jefferson Street West Union, Iowa 52175

TIF Expenditure Amount:	8,553
Rebate Paid To:	Gunderson Lutheran
Tied To Debt:	Gunderson Lutheran Rebate
Tied To Project:	Gunderson Clinic
Projected Final FY of Rebate:	2024

TIF Taxing District Data Collection

Local Government Name:	WEST UNION (33G322)
Urban Renewal Area:	WEST UNION GUNDERSEN CLINIC URBAN RENEWAL (33013)
TIF Taxing District Name:	WEST UNION CITY/NORTH FAYETTE SCH/WEST UNION GUNDERSEN CLINIC
UR TIF INCREM	
TIF Taxing District Inc. Number:	33184
TIF Taxing District Base Year:	2006
FY TIF Revenue First Received:	2011
Subject to a Statutory end date?	No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2014 for FY 2016

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	914,370	0	0	0	914,370	0	914,370
Taxable	0	0	822,933	0	0	0	822,933	0	822,933
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2016	651,330	263,040	263,040	0	0

FY 2016 TIF Revenue Received: 7,971